

By: Munford

S.J.R. No. 36

SENATE

A JOINT RESOLUTION

1 proposing a constitutional amendment to authorize the legislature  
2 to exempt from ad valorem taxation certain property of certain  
3 organizations chartered by the Congress of the Republic of Texas.

4 BE IT RESOLVED BY THE LEGISLATURE OF THE STATE OF TEXAS:

5 SECTION 1. Article VIII, Section 2, of the Texas  
6 Constitution is amended by adding Subsection (d) to read as  
7 follows:

8 (d) The legislature by general law may exempt from ad  
9 valorem taxation the property of an organization chartered by the  
10 Congress of the Republic of Texas that has been in continuous  
11 existence since the date it was chartered if the property is used  
12 primarily for the charitable, benevolent, or public service  
13 activities of the organization as defined by general law. The  
14 legislature may provide for the administration of an exemption  
15 authorized by this subsection and may provide additional  
16 qualifications and limitations for an exemption authorized by this  
17 subsection.

18 SECTION 2. This proposed constitutional amendment shall be  
19 submitted to the voters at an election to be held November 7, 1995.  
20 The ballot shall be printed to <sup>permit</sup> ~~provide for~~ voting for or against  
21 the proposition: "The constitutional amendment to authorize the  
22 legislature to exempt from ad valorem taxation property of an  
23 organization chartered by the Congress of the Republic of Texas  
24 that is used primarily for the charitable, benevolent, or public

4-20-95  
4-24-95  
5-18-95

1 service activities of the organization."

## BILL ANALYSIS

Senate Research Center

S.J.R. 36  
By: Montford  
Finance  
4-13-95  
As Filed

### BACKGROUND

Since the Grand Lodge has been a long-standing organization, many of the lodge halls are now historic landmarks. The property value of these halls has increased dramatically, and with this increase in value a concomitant increase in property taxes has occurred.

There are currently 916 lodges in Texas. The Masonic Fraternity spends over \$80 million per year on charity and operates community projects, such as literacy programs, learning centers, and hospitals.

### PURPOSE

As proposed, S.J.R. 36 requires the submission to the voters of a constitutional amendment authorizing the exemption from ad valorem taxes of the property of organizations chartered by the Congress of the Republic of Texas under certain circumstances.

### RULEMAKING AUTHORITY

It is the committee's opinion that this bill does not grant any additional rulemaking authority to a state officer, institution, or agency.

### SECTION BY SECTION ANALYSIS

SECTION 1. Amends Article VIII, Section 2, Texas Constitution, by adding Subsection (d) to authorize the legislature by general law to exempt from ad valorem taxation the property of an organization chartered by the Congress of the Republic of Texas that has been continuously existing since its charter if the property is used primarily for the charitable or public service activities of the organization. Authorizes the legislature to provide for the administration of an exemption and to provide additional qualifications and limitations for an exemption.

SECTION 2. Requires this proposed constitutional amendment to be submitted to the voters at an election to be held November 7, 1995. Sets forth the required language for the ballot.

1 By: Montford

S.J.R. No. 36

2 (In the Senate - Filed February 17, 1995; February 20, 1995,  
3 read first time and referred to Committee on Finance;  
4 April 20, 1995, reported favorably by the following vote: Yeas 10,  
5 Nays 0; April 20, 1995, sent to printer.)

6 SENATE JOINT RESOLUTION

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30 that is used primarily for the charitable, benevolent, or public  
31 service activities of the organization."

32 \* \* \* \* \*

**FAVORABLE  
SENATE COMMITTEE REPORT ON**

SB SCR SJR SR HB HCR HJR 36  
 By Montford  
 (Author/Senate Sponsor)  
4-20-95  
 (date)

We, your Committee on FINANCE, to which was referred the attached measure, have on 4-20-95, had the same under consideration and I am instructed to report it back with the recommendation (s) that it:

- ☒ do pass and be printed  
☐ do pass and be ordered not printed  
☐ and is recommended for placement on the Local and Uncontested Bills Calendar.

A fiscal note was requested. ☒ yes ☐ no

A revised fiscal note was requested. ☐ yes ☒ no

An actuarial analysis was requested. ☐ yes ☒ no

Considered by subcommittee. ☒ yes ☐ no

The measure was reported from Committee by the following vote:

	YEA	NAY	ABSENT	PNV
Montford, Chair	✓			
Brown, Vice-Chair			✓	
Barrientos	✓			
Bivins			✓	
Ellis	✓			
Lucio	✓			
Moncrief	✓			
Ratliff	✓			
Rosson	✓			
Sibley			✓	
Truan	✓			
Turner	✓			
Zaffirini	✓			
TOTAL VOTES	10	0	3	0

**COMMITTEE ACTION**

S260 Considered in public hearing  
S270 Testimony taken

Jerry Sander  
 COMMITTEE CLERK

Charles F. Truan  
 CHAIRMAN, Acting

Paper clip the original and one copy of this signed form to the original bill  
 Retain one copy of this form for Committee files

## BILL ANALYSIS

Senate Research Center

S.J.R. 36  
By: Montford  
Finance  
4-21-95

Committee Report (Unamended)

### BACKGROUND

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There are currently 916 lodges in Texas. The Masonic Fraternity spends over \$80 million per year on charity and operates community projects, such as literacy programs, learning centers, and hospitals.

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**SECTION 2.** Requires this proposed constitutional amendment to be submitted to the voters at an election to be held November 7, 1995. Sets forth the required language for the ballot.

**LEGISLATIVE BUDGET BOARD**  
**Austin, Texas**

**FISCAL NOTE**  
**74th Regular Session**

April 1, 1995

TO: Honorable Senator John T. Montford, Chair  
Committee on Finance  
Senate  
Austin, Texas

IN RE: Senate Joint Resolution  
No. 36  
By: Montford

FROM: John Keel, Director

In response to your request for a Fiscal Note on Senate Joint Resolution No. 36 (Proposing a constitutional amendment to authorize the legislature to exempt from ad valorem taxation certain property of certain organizations chartered by the Congress of the Republic of Texas.) this office has determined the following:

The resolution proposes a constitutional amendment which, if adopted, would authorize the Legislature to exempt from ad valorem taxation certain property owned by organizations chartered by the Congress of the Republic of Texas.

The fiscal impact of the resolution's provisions on the State and units of local government would depend on enabling legislation.

The cost to the State for publication of the resolution is \$90,000.

Source: Comptroller of Public Accounts  
Legislative Budget Board  
LBB Staff: JK, BR, DF

June 24 1995 Engrossed

Ratsy Spaw  
Engrossing Clerk

I certify that this document is a true  
and correct copy of the engrossed Senate  
measure as it was received from the Senate  
and referred to the Committee on

Ways and Means  
Cynthia Subardt

By: Montford  
(Counts)

Chief Clerk of the House

S.J.R. No. 36

SENATE JOINT RESOLUTION

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S.J.R. No. 36

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74th Regular Session**

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Source: Comptroller of Public Accounts  
Legislative Budget Board  
LBB Staff: JK, BR, DF

# HOUSE COMMITTEE REPORT

1<sup>st</sup> Printing

By: Montford  
(Counts)

S.J.R. No. 36

## SENATE JOINT RESOLUTION

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# COMMITTEE REPORT

The Honorable Pete Laney  
Speaker of the House of Representatives

4-27-95  
(date)

Sir:

We, your COMMITTEE ON WAYS AND MEANS

to whom was referred SJR 36 have had the same under consideration and beg to report back with the recommendation that it

☒ do pass, without amendment.

☐ do pass, with amendment(s).

☐ do pass and be not printed; a Complete Committee Substitute is recommended in lieu of the original measure.

☒ yes ☐ no A fiscal note was requested.

☐ yes ☒ no A criminal justice policy impact statement was requested.

☐ yes ☒ no An equalized educational funding impact statement was requested.

☐ yes ☒ no An actuarial analysis was requested.

☐ yes ☒ no A water development policy impact statement was requested.

☐ The Committee recommends that this measure be sent to the Committee on Local and Consent Calendars.

For Senate Measures: House Sponsor Counts

Joint Sponsors \_\_\_\_\_ / \_\_\_\_\_ / \_\_\_\_\_ / \_\_\_\_\_

Co-Sponsors: \_\_\_\_\_

The measure was reported from Committee by the following vote:

	AYE	NAY	PNV	ABSENT
Craddick, Ch.	X			
Wolens, V.C.	X			
Finnell	X			
Heflin	X			
Holzheuser	X			
Horn				X
Hunter, T.				X
Marchant				X
Oliveira	X			
Place	X			
Romo				X

Total      7      aye  
                 0      nay  
                 0      present, not voting  
                 4      absent

Pete Laney  
CHAIRMAN

## BILL ANALYSIS

Ways & Means Committee  
S.J.R. 36  
By: Montford (Counts)  
May 2, 1995  
Committee Report (Unamended)

### BACKGROUND

In 1845 the Ninth Congress of the Republic of Texas declared the Grand Lodge of the Republic a body corporate and politic. Then, in 1846 the first legislature of the State of Texas again chartered what is known today as the Grand Lodge of Texas.

Since the Lodge is such an established organization many of the meeting halls that the Lodge has used over the years have become historic landmarks. However, many of the Masonic Lodges are in danger of losing their landmark buildings due to increased taxes. Lodges across the state are now devoting substantial resources to paying property taxes instead of devoting resources to charity and their communities.

### PURPOSE

The purpose of this legislation is to exempt organizations which fit the criteria from ad valorem taxation.

### RULEMAKING AUTHORITY

It is the committee's opinion that this bill does not grant any additional rulemaking authority to a state officer, institution, or agency.

### SECTION BY SECTION ANALYSIS

SECTION 1. Amends Article VIII, Section 2, Texas Constitution, by adding Subsection (d) which gives the legislature the option to exempt property of continuously existing organizations chartered by the Republic of Texas from ad valorem taxation. The property is eligible if it is used primarily for charitable, benevolent, or public service activities. The legislature may provide additional qualifications.

SECTION 2. Sets election date: November 7, 1995;  
Sets language for the ballot.

### SUMMARY OF COMMITTEE ACTION

On April 27, 1995, the committee met in a formal meeting and considered S.J.R. 36. By a record vote of 7 ayes, 0 nays, 0 present not voting and 4 absent, the committee voted to report S.J.R. 36 to the House without amendment with the recommendation that it do pass.

**LEGISLATIVE BUDGET BOARD**  
**Austin, Texas**

**FISCAL NOTE**  
**74th Regular Session**

April 25, 1995

TO: Honorable Tom Craddick, Chair  
Committee on Ways & Means  
House of Representatives  
Austin, Texas

IN RE: Senate Joint Resolution  
No. 36, as engrossed  
By: Montford

FROM: John Keel, Director

In response to your request for a Fiscal Note on Senate Joint Resolution No. 36 (Proposing a constitutional amendment to authorize the legislature to exempt from ad valorem taxation certain property of certain organizations chartered by the Congress of the Republic of Texas.) this office has determined the following:

The resolution proposes a constitutional amendment which, if adopted, would authorize the Legislature to exempt from ad valorem taxation certain property owned by organizations chartered by the Congress of the Republic of Texas.

The fiscal impact of the resolution's provisions on the State and units of local government would depend on enabling legislation.

The cost to the State for publication of the resolution is \$90,000.

Source: Comptroller of Public Accounts  
LBB Staff: JK, BR, DF

**LEGISLATIVE BUDGET BOARD**  
**Austin, Texas**

**FISCAL NOTE**  
**74th Regular Session**

April 1, 1995

TO: Honorable Senator John T. Montford, Chair  
Committee on Finance  
Senate  
Austin, Texas

IN RE: Senate Joint Resolution  
No. 36  
By: Montford

FROM: John Keel, Director

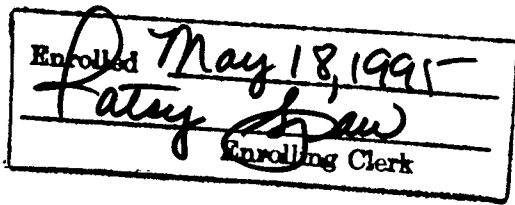
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2000 4/11/95  
Hm  
Co.

S.J.R. No. 36

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\_\_\_\_\_  
President of the Senate

\_\_\_\_\_  
Speaker of the House

I hereby certify that S.J.R. No. 36 was adopted by the Senate on April 24, 1995, by the following vote: Yeas 30, Nays 0.

\_\_\_\_\_  
Secretary of the Senate

I hereby certify that S.J.R. No. 36 was adopted by the House on May 17, 1995, by the following vote: Yeas 132, Nays 3, seven present not voting.

\_\_\_\_\_  
Chief Clerk of the House

Rep

---

President of the Senate

---

Speaker of the House

I hereby certify that S.J.R. No. 36 was adopted by the Senate on April 24, 1995, by the following vote: Yeas 30, Nays 0.

---

Secretary of the Senate

I hereby certify that S.J.R. No. 36 was adopted by the House on May 17, 1995, by the following vote: Yeas 132, Nays 3, seven present not voting.

---

Chief Clerk of the House

**LEGISLATIVE BUDGET BOARD**

**Austin, Texas**

**FISCAL NOTE**

**74th Regular Session**

**April 25, 1995**

**TO: Honorable Tom Craddick, Chair  
Committee on Ways & Means  
House of Representatives  
Austin, Texas**

**IN RE: Senate Joint Resolution  
No. 36, as engrossed  
By: Montford**

**FROM: John Keel, Director**

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**Source: Comptroller of Public Accounts  
LBB Staff: JK, BR, DF**

**LEGISLATIVE BUDGET BOARD**  
**Austin, Texas**

**FISCAL NOTE**  
**74th Regular Session**

April 1, 1995

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Committee on Finance  
Senate  
Austin, Texas

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No. 36  
By: Montford

FROM: John Keel, Director

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Legislative Budget Board  
LBB Staff: JK, BR, DF

## BILL ANALYSIS

Senate Research Center

S.J.R. 36  
By: Montford  
Finance  
6-2-95  
Enrolled

### BACKGROUND

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There are currently 916 lodges in Texas. The Masonic Fraternity spends over \$80 million per year on charity and operates community projects, such as literacy programs, learning centers, and hospitals.

### PURPOSE

As enrolled, S.J.R. 36 requires the submission to the voters of a constitutional amendment authorizing the exemption from ad valorem taxes of the property of organizations chartered by the Congress of the Republic of Texas under certain circumstances.

### RULEMAKING AUTHORITY

It is the committee's opinion that this bill does not grant any additional rulemaking authority to a state officer, institution, or agency.

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SECTION 2. Requires this proposed constitutional amendment to be submitted to the voters at an election to be held November 7, 1995. Sets forth the required language for the ballot.

S.J.R. No. 36

By Munford

Proposing a constitutional amendment to authorize the legislature to exempt from ad valorem taxation certain property of certain organizations chartered by the Congress of the Republic of Texas.

**FEB 17 1995** Filed with the Secretary of the Senate  
**FEB 20 1995** Read and referred to Committee on FINANCE  
**APR 20 1995** Reported favorably \_\_\_\_\_  
Reported adversely, with favorable Committee Substitute; Committee Substitute read first time.  
Ordered not printed  
Laid before the Senate  
**APR 24 1995** Senate and Constitutional Rules to permit consideration suspended by: { unanimous consent  
\_\_\_\_\_ yeas, \_\_\_\_\_ nays  
**APR 24 1995** Read second time, \_\_\_\_\_, and ordered engrossed by: { unanimous consent  
a viva voce vote  
\_\_\_\_\_ yeas, \_\_\_\_\_ nays  
**APR 24 1995** Senate and Constitutional 3 Day Rule suspended by a vote of 30 yeas, 0 nays.  
**APR 24 1995** Read third time, \_\_\_\_\_, and passed by: 30 yeas, 0 nays

Betty King  
SECRETARY OF THE SENATE

OTHER ACTION:

**APR 24 1995** Engrossed  
4-24-95 Sent to House

Engrossing Clerk

Patsy Graw

**APR 24 1995** Received from the Senate  
**APR 25 1995** Read first time and referred to Committee on WAYS AND MEANS  
4/27/95 Reported \_\_\_\_\_ favorably (~~as amended~~) (~~as substituted~~)  
**MAY 03 1995** Sent to Committee on Calendars  
**MAY 17 1995** Read second time (~~comm. subst.~~) (~~amended~~) and adopted (~~passed to third reading~~) by a record vote of 132 yeas, 3 nays, 7 present, not voting  
Read third time (amended) and finally adopted (failed of adoption) by a record vote of \_\_\_\_\_ yeas, \_\_\_\_\_ nays, \_\_\_\_\_ present, not voting  
**MAY 18 1995** Returned to Senate.

Cynthia Gerhardt  
CHIEF CLERK OF THE HOUSE

**MAY 18 1995** Returned from House without amendment.  
Returned from House with \_\_\_\_\_ amendments.  
Concurred in House amendments by a viva voce vote \_\_\_\_\_ yeas, \_\_\_\_\_ nays.

\_\_\_\_\_ Refused to concur in House amendments and requested the appointment of a Conference Committee to adjust the differences.

\_\_\_\_\_ Senate conferees instructed.

\_\_\_\_\_ Senate conferees appointed: \_\_\_\_\_, Chairman; \_\_\_\_\_, \_\_\_\_\_, and \_\_\_\_\_

\_\_\_\_\_ House granted Senate request. House conferees appointed: \_\_\_\_\_, Chairman; \_\_\_\_\_, \_\_\_\_\_, \_\_\_\_\_

\_\_\_\_\_ Conference Committee Report read and filed with the Secretary of the Senate.

\_\_\_\_\_ Conference Committee Report adopted on the part of the House by: \_\_\_\_\_

{ a viva voce vote  
\_\_\_\_\_ yeas, \_\_\_\_\_ nays

\_\_\_\_\_ Conference Committee Report adopted on the part of the Senate by:

{ a viva voce vote  
\_\_\_\_\_ yeas, \_\_\_\_\_ nays

**OTHER ACTION:**

\_\_\_\_\_ Recommitted to Conference Committee

\_\_\_\_\_ Conferees discharged.

\_\_\_\_\_ Conference Committee Report failed of adoption by: \_\_\_\_\_

{ a viva voce vote  
\_\_\_\_\_ yeas, \_\_\_\_\_ nays

MADE BY ADMINISTRATION

mk